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GOVERNMENT OF GOA

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No. 2

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

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Notification

1/3/2023-Fin(R&C)/3215

In exercise of the powers conferred by section 22 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa hereby makes the following rules so as to further amend the Goa Excise Duty Rules, 1964, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Excise Duty (Amendment) Rules, 2023.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. *Substitution of rule 106.*— In the Goa Excise Duty Rules, 1964, for rule 106, the following rule shall be substituted, namely:—

106. *Disposal of articles, goods, things and conveyances.*— (1) All articles or goods or things or conveyances confiscated under the Act by order of a Magistrate or Commissioner or any other Officer empowered by the Government in that behalf, as the case may be, shall be sold by public auction by the Excise Inspector concerned.

(2) The reserve price of such articles or goods or things or conveyances to be auctioned shall be calculated on the basis of factual condition of such goods and in any case shall not be less than,—

(a) 60 percent of the mrp for liquor goods other than spirit;

(b) 60 percent of the market value for spirit;

(c) 60 percent of the mrp or the market value for all goods other than covered in 'a' and 'b' above:

Provided that the reserve price of perishable article required to be disposed off immediately shall be not less than 80 percent of the mrp.

(3) The reserve price of the confiscated articles or goods or things or conveyances shall be further decreased by 10 percent for second auction in case of non disposal of such goods in first auction. The goods remained undisposed after second auction shall be destroyed under supervision of the Committee constituted by the Commissioner.

(4) The Excise Inspector or any other officer duly authorised by the Commissioner shall prepare a notice towards public auction of the confiscated articles or goods or things or conveyances

and display the same on the notice board and on the Department website for wide publication upon approval of the reserve price, etc., by the Commissioner.

(5) The procedure of public auction shall be under the supervision of the Committee constituted by the Commissioner for that purpose.

(6) The sale by auction or otherwise of liquor, stills and other appliances or materials for distillation shall be made only

to licenced dealers or manufacturers of liquor, as the case may be.

(7) The proceeds of the sale shall be credited in the treasury of the Government”.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance
(R & C).

Porvorim, 29th August, 2023.

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